

Eligible Education Expenses

Idaho Code defines eligible education expenses. Approved and not approved items are listed below. This list is not conclusive. Examples are included but are not limited to the following items. The list presents examples of eligible and ineligible items in each category but is not extensive. Any questions should be escalated to OSBE for clarification.

Idaho Code § 33-1030 (a) Computer hardware, internet access, or other technological devices or services that are primarily used to meet a participant’s educational needs	
Approved	Not Approved
Laptops, desktops, and tablets	TV’s
Headphones	Smartwatches
Internet access	Computer Components
Speakers	Smartphones, Phones
Cameras	Karaoke machines
	Video game consoles and console accessories
	Video games
	Video/TV/Online Streaming Services
	Live Television
	Musical Streaming Services

Idaho Code § 33-1030 (b) Textbooks, curriculum, or other instructional materials, including educational software and applications	
Approved	Not Approved
Textbooks	Pornography
K-12 Curriculum	Content that poses a safety threat to the student or others
K-12 Books	Adult content (such as mixology guides or books)
Educational software	In-Game Purchases or Credits
Educational applications	
Educational workbooks	
Dictionaries	
Software subscriptions (single use with a maximum of 3 users for a family)	

Idaho Code § 33-1030 (c) Fees for national standardized assessments, advanced placement examinations, examinations related to college or university admissions, or industry-recognized certification examinations	
Approved	Not Approved
SAT, ACT, AP, and IB	Fees for tests paid to a school district, public charter school, or career technical education program for students counted for public school enrollment

Idaho Code § 33-1030 (d) Therapies, including but not limited to occupational, behavioral, physical, speech-language, and audiology therapies, or other services or therapies specifically approved by the board

Approved	Not Approved
Speech therapy	Services performed by interns
Occupational therapy	
Physical therapy	
Behavioral therapy	
Audiology therapy	
Vision therapy	
Dental therapy	

Idaho Code § 33-1030 (e) Educational programs offered for a fee or pursuant to contract by a school district, public charter school, or career technical education program to nonpublic students, provided that such students may not be counted for purposes of calculating public school enrollment

Idaho Code § 33-1030 (f) Registration fees and required materials for education camps and classes offered for a fee by a Board approved vendor

Approved	Not Approved
Tuition, technology, textbook and curriculum fees, and instructional materials for camps and extracurricular classes	Tuition and fees for enrollment in a virtual school or class in which the eligible student is enrolled as a private paying student
	Private school tuition and fees
	Religious camps
	Annual funds
	Giving Funds
	Fundraising fees, donation fees, volunteer waiver fees
	Homeschool co-op tuition and fees
	Gift cards
	Transportation and fees

Idaho Code § 33-1030 (f) Non-technological education equipment that may be necessary to facilitate a student's participation in educational activities

Approved Expenses	Not Approved Expenses
Backpacks, messenger bags, tote bag	Toys
Computer cases	Kitchen Appliances
School supplies	Household Appliances

Sensory items (handheld or specific to a student's educational program)	Household items: cleaning supplies, batteries, packing tape, etc.
Timers	Furniture, bean bags, gaming chairs, and loungers
K-12 lego kits	Animals
STEM project kits	Cricut or Silhouette machines and accessories
Art supplies and easels	Food (human or animal)
Board games	Green Houses
Calculators	Gas or electric-powered gardening tools
Planners/organizers	Label-makers
Educational flashcards	Desk organization: pen holders, file organizers, etc.
Microscopes	Gift cards
Telescopes	Water and sensory tables
Puzzles	Liquid floor tiles
Laptop stands	Stuffed animals
Horticulture and garden tools and kits	Weighted blankets and sheets
Sewing machines	
Lunchbox	Swings (indoor and outdoor)
Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (e.g. math cubes, legos, blocks, shapes, letters, etc.)	Games or puzzles with content that may pose a threat to the student or others or that promote violence or criminal behavior are ineligible for purchase.
Tools for CTE coursework	Rugs or foam tiles
	Storage and organization containers

Idaho Code § 33-1030 (f) Physical educational equipment, gear, uniforms, or pay-to-play fees required for participation in organized physical education activities	
Approved Expenses	Not Approved Expenses
Sports gear	Motorized equipment (treadmills, stationary bikes)
Sports competition fees	Recreational equipment
Weights, weight benches	Trampolines
Balls and ball goals	Motorized and recreational boats
Racquets and bats	Scooters/ride-on (including motorized and golf carts)
Swim goggles, fins, kickboards	Pools (in-ground and above)
Yoga mats, gymnastics mats	Camping equipment
	Bikes
	Playsets/swing sets
	Bouncy houses

Idaho Code § 33-1030 (f) Musical instruments and tutoring services	
Approved Expenses	Not Approved Expenses
Instruments (purchase and rental)	Maintenance, repairs, and related fees
In-person and online tutoring services	Tuning
	Insurance and service agreements

Idaho Code § 33-1030 (f) Costumes and uniforms – clothing necessary to facilitate participation in an educational camp, class, or event	
Approved Expenses	Not Approved Expenses
Leotards	School uniforms
Dance shoes	Dress up and imaginary play clothing
Karate uniform and belts	
Extracurricular class and camp t-shirts that are required to participate	
Sport uniforms	
Dance uniforms and costumes	
Theatrical costumes	
Uniforms for competitive sports teams	